

# *IDAHO*



*Test Package for  
Electronic Filers of Idaho  
Business Income Tax Returns*

*Tax Year 2008*

10/2008

October 2008

Dear Software Developer:

Enclosed is the 2008 MeF test grid developed by our audit staff. You will use the federal test scenarios that best fits the Idaho test grid. Before testing begins, let me know by e-mail if you will not be supporting a certain Idaho form or schedule. You may modify your test returns to the forms and schedules that your software will support. I also need to know which federal test scenario you will use for each of the Idaho tests.

I have also enclosed the EIN's, company names, and addresses for the four tax types.

Idaho will follow the IRS testing calendar.

My office hours are:

Monday, 6:00 AM - 12:00 PM (MST) and,  
Tuesday – Friday, 6:30 AM - 3:30 PM (MST).

Our office will be closed for the following holidays.

November 11 Veterans Day  
November 27 Thanksgiving Day  
December 25 Christmas Day  
January 1 New Years Day

If you have any testing questions feel free to contact me or Linda Bray by e-mail or phone. Linda can be reached at [lbray@tax.idaho.gov](mailto:lbray@tax.idaho.gov). Her phone number is (208) 334-7787.

We look forward to working with you.

Sincerely,

Robin Allen  
Electronic Filing Support Supervisor  
Idaho State Tax Commission  
(208) 334-7783  
[rallen@tax.idaho.gov](mailto:rallen@tax.idaho.gov)

## 2008 Idaho MeF Test Data

### **Form 41**

11-0000001  
Test Adam Inc  
1000 W State St  
Boise Idaho 83722

11-0000002  
Test Bob Inc  
1001 W State St  
Boise Idaho 83722

11-0000003  
Test Charles Inc  
1002 W State St  
Boise Idaho 83722

11-0000004  
Test David Inc  
1003 W. State St  
Boise Idaho 83722

### **Form 41S**

11-0000005  
Test Able Inc  
1004 W State St  
Boise Idaho 83722

11-0000006  
Test Barbara Inc  
1005 W State St  
Boise Idaho 83722

11-0000007  
Test Chris Inc  
1006 W State St  
Boise Idaho 83722

11-0000008  
Test Debbie Inc  
1007 W. State St  
Boise Idaho 83722

**Form 65**

11-0000009  
Test Andrew Inc  
1008 W State St  
Boise Idaho 83722

11-0000010  
Test Brenda Inc  
1009 W State St  
Boise Idaho 83722

11-0000011  
Test Cathy Inc  
1010 W State St  
Boise Idaho 83722

11-0000012  
Test Dawn Inc  
1011 W. State St  
Boise Idaho 83722

<b>FORM 41</b>						
<b>E-FILE TEST DATA</b>						
<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>		
An 'X' on the yes/no questions indicates a yes answer						
<b>Questions</b>						
Question 1						
Question 2						XX
Question 3						
Question 4						
Question 5						XX
Question 6						
Question 7	XX					
Question 8		XX	XX			
Question 8a		XX				
Question 8b			XX			
Question 8c			XX			
Question 8d		XX				
Question 9a		XX	XX			
Question 9b	XX		XX			
Question 9c		XX				XX
Question 10						
Question 11						
<b>Additions</b>						
Line 12 - Federal taxable Income	XX	XX	XX			XX
Line 13 - Interest & Dividends not taxable under IRC	XX					
Line 14 - State, municipal & local taxes measured by net Income	XX	XX	XX			XX
Line 15 - Net operating loss deduction on federal return		XX				
Line 16 - Dividends received deduction on federal return			XX			XX
Line 17 - Other additions, including additions from Form 42, Part II	XX					XX
Line 18 - Add lines 12 - 17	XX	XX	XX			XX
<b>Subtractions</b>						
Line 19 - Foreign dividend gross-up (Sec. 78, IRC)		XX				XX
Line 20 - Interest from Idaho municipal securities			XX			
Line 21 - Interest on U.S. Government Obligations, Attach a schedule	XX					XX
Line 22 - Interest and other expenses related to lines 20 & 21	XX		XX			XX
Line 23 - Add lines 20 and 21 and subtract line 22	XX	XX	XX			XX
Line 24 - Technological equipment donation						XX
Line 25 - Allocated Income; Attach a schedule	XX		XX			
Line 26 - Interest and other expenses related to line 25	XX		XX			
Line 27 - Subtract line 26 from 25	XX		XX			
Line 28 - Bonus Depreciation	XX	XX	XX			XX
Line 29 - Other Subtractions		XX	XX			

Line 30 - Total Subtractions		XX		XX		XX		XX
Line 31 - Net business income subject to apportionment		XX		XX		XX		XX
Line 33 - Apportionment factor from Form 42		XX		XX		XX		XX
Line 34 - Net business income apportioned to Idaho		XX		XX		XX		XX
Line 35 - Income allocated to Idaho				XX				
Line 36 - Idaho Net Operating loss Carryover				XX				
Line 36 - Idaho Net Operating loss Carryback						XX		
Line 37 - Idaho taxable income		XX		XX		XX		XX
Line 37 - Corporation has an NOL and is electing to forego the carryback period		XX						
Line 38 - Idaho Income tax		XX		XX		XX		XX
<b>Credits</b>								
Line 39 - Credit for contributions to Idaho educational entities						XX		
Line 40 - Credit for contributions to Idaho youth and rehabilitation facilities				XX				
Line 41 - Total business credits from Form 44, Part I, line 12		XX		XX		XX		XX
Line 42 - Total Credits; Lines 39 through 41		XX		XX		XX		XX
Line 43 - Subtract line 42 from 38; if line 42 is greater, enter zero		XX		XX		XX		XX
<b>Other Taxes</b>								
Line 44 - Permanent building fund tax		XX		XX		XX		XX
Line 45 - Total tax from recapture of income tax credits from Form 44, Part II, line 7				XX				
Line 46 - Tax on Idaho compensation of individual officers and directors not reported to Idaho								
Line 47 - Fuels tax due, attach Form 75								XX
Line 48 - Sales and Use tax due								
Line 49 - Tax from recapture of qualified investment exemption (QIE)								
Line 50 - Total Tax		XX		XX		XX		XX
Line 51 - Underpayment Interest								XX
Line 52 - Add lines 50 and 51		XX		XX		XX		XX
<b>Payments and Other Credits</b>								
Line 53 - Estimated tax payments				XX		XX		XX
Line 54 - Special Fuels tax refund								XX
Line 54 - Gasoline tax refund		XX						
Line 55 - Total payments and other credits; add lines 53 and 54		XX		XX		XX		XX
<b>Refund or Payment Due</b>								
Line 56 - Tax Due		XX		XX		XX		XX
Line 57 - Penalty						XX		
Line 57 - Interest from due date						XX		
Line 58 - Total Due		XX		XX		XX		
Line 59 - Overpayment								XX
Line 60 - Refund								
Line 61 - Estimated Tax								XX
-								

<b>Form 44</b>							
<b>Part I</b>							
Line 1 - ITC Form 49		XX		XX			
Line 2 - Production equipment using postconsumer waste							
Line 3 - Promoter sponsored event							
Line 4 - Credit for qualifying employees Form 55					XX		XX
Line 5 - Idaho research activities Form 67		XX					
Line 6 - Broadband equipment investment credit Form 68		XX					
Line 7 - Incentive investment tax credit Form 69							
Line 11 - Biofuel infrastructure investment tax credit Form 71					XX		
Line 12 - Total business income tax credits		XX		XX	XX		XX
<b>Part II</b>							
Line 1 - ITC				XX			
Line 2 - Broadband Form 68R							
Line 6- Biofuel infrastructure investment credit Form 71R							
Line 7 - Total tax from recapture							
<b>From 41A</b>				XX	XX		
<b>From 49</b>		XX		XX			
<b>Form 55</b>					XX		XX
<b>Form 67</b>		XX					
<b>From 68</b>		XX					
<b>Form 69</b>							
<b>Form 71</b>					XX		
<b>Form 75</b>		XX					XX
<b>From 49R</b>				XX			
<b>Form 68R</b>							
<b>Form 71R</b>							

FORM 41S						
E-FILE TEST DATA						
Line Number	Test 1	Test 2	Test 3	Test 4		
An 'X' on the yes/no questions indicates a yes answer						
<b>Questions</b>						
Question 1	XX					
Question 2						XX
Question 3						
Question 4a						
Question 4b						
Question 5						
Question 6						
Question 7						
Question 8				XX		
Question 9	XX					XX
Question 10						
Question 11			XX			
Question 12						
Question 13						
<b>Income</b>						
Line 14 - Ordinary Income (loss)	XX	XX		XX		XX
Line 15 - Net Income (loss) from rental real estate activities	XX					XX
Line 16 - net income (loss) from other rental activities				XX		
Line 17 - Portfolio income (loss)	XX	XX		XX		XX
Line 18 - Other income (loss)		XX				
Line 19 - Net distributable income	XX	XX		XX		XX
<b>Additions</b>						
Line 20 - Interest & dividends not taxable under IRC		XX		XX		
Line 21 - State local taxes	XX	XX		XX		XX
Line 22 - Other additions						XX
Line 23 - Total Additions	XX	XX		XX		XX
<b>Subtractions</b>						
Line 24 - Interest from Idaho municipal Securities	XX					
Line 25 - Interest on U.S. Government Obligations				XX		
Line 26 - Interest & Other expenses related to lines 24 & 25	XX			XX		
Line 27 - Add lines 24 & 25, Subtract line 26	XX			XX		
Line 28 - Technological equipment donation						
Line 29 - Allocated Income		XX				
Line 30 - Interest & other expenses related to line 29		XX				
Line 31 - Subtract line 30 from 29		XX				
Line 32 - Bonus depreciation	XX	XX		XX		XX



Line 33 - Other subtractions				XX	XX
Line 34 - Total Subtractions	XX	XX	XX	XX	XX
Line 35 - Net business income subject to apportionment	XX	XX	XX	XX	XX
Line 37 - Apportionment factor	XX	XX	XX	XX	XX
Line 38 - Net business income apportioned to Idaho	XX	XX	XX	XX	XX
Line 39 - Income allocated to Idaho		XX			
Line 40 - Idaho compensation of individuals					
Line 41 - S-corp income reported to Idaho on shareholder tax returns	XX		XX	XX	XX
Line 42 - Idaho taxable income	XX	XX			XX
Line 43 - Idaho Income tax	XX	XX			XX
<b>Credits</b>					
Line 44 - Credit for contributions to Idaho educational entities		XX			
Line 45 - Credit for contributions to Idaho youth and rehabilitation facilities					XX
Line 46- Total business credits from Form 44, Part I, line 12	XX	XX			XX
Line 47 - Total Credits	XX	XX			XX
Line 48 - Subtract line 47 from 43	XX	XX			XX
<b>Other Taxes</b>					
Line 49 - Minimum tax	XX	XX	XX	XX	XX
Line 50 - Permanent building fund tax	XX	XX			XX
Line 51 - Total tax from recapture Form 44	XX				
Line 52 - Fuels tax due					XX
Line 53 - Sales/use Tax due					
Line 54 - Tax from recapture of qualified investment exemption (QIE)					
Line 55 - Total Tax	XX	XX	XX	XX	XX
Line 56 - Underpayment interest. Attach Form 41ESR		XX			
Line 57 - Add lines 55 and 56	XX	XX	XX	XX	XX
<b>Payments and other credits</b>					
Line 58 - Estimated tax payments	XX				XX
Line 59 - Special fuels/gas tax refunds		XX			
Line 60 - Total payments and other credits	XX				XX
<b>Refund or payment due</b>					
Line 61 - Tax due	XX		XX	XX	XX
Line 62 - Penalty & Interest					
Line 63 - Total Due	XX		XX	XX	XX
Line 64 - Overpayment		XX			
Line 65 - Refund					
Line 66 - Estimated tax		XX			
<b>Form 44</b>					

<b>Part I</b>						
Line 1 - ITC Form 49	XX					XX
Line 2 - Production equipment using postconsumer waste						
Line 3 - Promoter sponsored event						
Line 4 - Credit for qualifying employees Form 55				XX		
Line 5 - Idaho research activities Form 67		XX				
Line 6 - Broadband equipment investment credit Form 68						
Line 7 - Incentive investment tax credit Form 69						
Line 11 - Biofuel infrastructure investment tax credit Form 71						
Line 12 - Total business income tax credits	XX	XX		XX		XX
<b>Part II</b>						
Line 1 - ITC	XX					
Line 2 - Broadband Form 68R						
Line 6-Biofuel infrastructure investment credit Form 71R						
Line 7- Total tax from recapture						
<b>From 49</b>	XX					XX
<b>Form 55</b>				XX		
<b>Form 67</b>		XX				
<b>From 68</b>						
<b>Form 69</b>						
<b>Form 71</b>						
<b>Form 75</b>		XX				
<b>From 49R</b>	XX					
<b>Form 68R</b>						
<b>Form 71R</b>						

<b>FORM 65</b>						
<b>E-FILE TEST DATA</b>						
<b>Line Number</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Test 3</b>	<b>Test 4</b>		
An 'X' on the yes/no questions indicates a yes answer						
<b>Questions</b>						
Question 1						
Question 2			XX			
Question 3						
Question 4		XX				
Question 5						
Question 6	XX		XX			
Question 7					XX	
Question 8		XX				
Question 9	XX					
Question 10						
Question 11						
<b>Income</b>						
Line 12 - Ordinary Income	XX	XX	XX		XX	
Line 13 - Income (loss) from rental real estate					XX	
Line 14 - Income (loss) from other rental		XX				
Line 15 - Portfolio Income	XX	XX	XX		XX	
Line 16 - Other income (loss)	XX					
Line 17 - Net distributable inc	XX	XX	XX		XX	
<b>Additions</b>						
Line 18 - Interest & dividends not taxed by IRC					XX	
Line 19 - State local taxes	XX	XX	XX		XX	
Line 20 - Other additions	XX					
Line 21 - Total additions	XX	XX	XX		XX	
<b>Subtractions</b>						
Line 22 - Interest from ID municipal securities			XX			
Line 23 - Interest on US gov't obligations	XX					
Line 24 - Interest & exp related to lines 22 & 23	XX		XX			
Line 25 - Add 22, 23 subtract 24						
Line 26 - Technological equip donation						
Line 27 - Allocated income		XX				
Line 28 - Interest & exp related to line 27		XX				
Line 29 - subtract line 28 from 27		XX				
Line 30 - Bonus depreciation	XX	XX	XX		XX	
Line 31 - Other subtractions.			XX			
Line 32 - Total subtractions.	XX	XX	XX		XX	
Line 33 - Net business income	XX	XX	XX		XX	
Line 34 - Net business income	XX	XX	XX		XX	
Line 35 - Appt factor	XX	XX	XX		XX	

Line 36 - Net inc apportioned to ID	XX	XX	XX	XX
Line 37 - Inc allocated to ID		XX		
Line 38 - ID compensation of Individual shareholders				
Line 39 - Partnership inc reported by partners	XX	XX		XX
Line 40 - Idaho taxable income		XX	XX	XX
Line 41 - Idaho income tax		XX	XX	XX
<b>Credits</b>				
Line 42 - Credit for contribution to education		XX		
Line 43 - Credit for contribution to youth				XX
Line 44 - Total business credits from Form 44 Required to be attached		XX	XX	XX
Line 45 - Total credits		XX	XX	XX
Line 46 - Subtract line 45 from line 41		XX	XX	XX
<b>Other taxes</b>				
Line 47 - Permanent building fund		XX	XX	XX
Line 48 - Total tax from recapture Form 44				XX
Line 49 - Fuels tax due		XX		
Line 50 - Sales/Use tax due				
Line 51 - Tax from recapture of QIE				
Line 52 - Total tax		XX	XX	XX
<b>Payments and other credits</b>				
Line 53 - Estimated tax payments		XX	XX	XX
Line 54 - Special fuels/gas tax refunds		XX		
Line 55 - Total payments and other credits		XX	XX	XX
<b>Refund or payment due</b>				
Line 56 - Tax due			XX	XX
Line 57 - Penalty & Interest				
Line 58 - Total Due			XX	XX
Line 59 - Overpayment		XX		
Line 60 - Refund				
Line 61 - Estimated tax		XX		
-				
<b>Form 44</b>				
<b>Part I</b>				
Line 1 - ITC Form 49				XX
Line 2 - Production equipment using postconsumer waste				
Line 3 - Promoter sponsored event				
Line 4 - Credit for qualifying employees Form 55	XX		XX	
Line 5 - Idaho research activities Form 67	XX			
Line 6 - Broadband equipment investment credit Form 68		XX		

Line 7 - Incentive investment tax credit Form 69							
Line 11 - Biofuel infrastructure investment tax credit Form 71							
Line 12 - Total business income tax credits							
<b>Part II</b>							
Line 1 - ITC							XX
Line 2 - Broadband Form 68R							
Line 6- Biofuel infrastructure investment credit Form 71R							
Line 7 - Total tax from recapture							
<b>From 49</b>							XX
<b>Form 55</b>		XX			XX		
<b>Form 67</b>							
<b>From 68</b>			XX				
<b>Form 69</b>		XX					
<b>Form 71</b>							
<b>From 49R</b>							XX
<b>Form 68R</b>							
<b>Form 71R</b>							